

T-540 2D

2008**LOUISIANA
Resident**

or Fiscal Year Individual Income Tax Return

Begun 2008 Mail to: Department of Revenue

Ended 2009 PO BOX XXXX
BATON ROUGE LA
70821-XXXX

Attach W-2 here

☐ If your name has changed, mark here.☐ If your address has changed, mark here.☐ If this is an amended return, mark here.☐ If this is for decedent, mark here.

SSNTPAYER SSNSPOUSE TELEPHONEX

Filing status (Enter appropriate
number in the filing status box).

Exemptions

Total of 6A & 6B

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX

1 Single

6A Yourself

6C Total dependents

SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX

2 Married filing jointly

65 or over

6D Total exemptions

COLINEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

3 Married filing separately

Blind

Dependent's Name(s): List on page 2.

ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXX

4 Head of household *

6B Spouse

CITYSTZIPXXXXXXXXXXXXXXXXXXXXXXXXXXXX

5 Qualifying widow(er)

65 or over

*Qualifying person's Name

Blind

Calendar year returns due 5/15/2009

Please do not staple; use a paperclip instead. Do not submit a photocopy.

TPSSN LN19B

LN45

F3

SPSSN LN20

LN46

F4

DEVID LN21

LN47

F5

TAXPD LN22

LN48

F6

FORMN LN23

LN49

F7

PTIN LN24

LN50

SCHH1

LINE7 LN25

SCHE1

H2

LN8A LN26

E2

H3

LN8B LN27

E2A

SCHG1

LN8C LN28

E3

G2D

LN8D LN29

4A

G2E

LN9 LN30

4B

G3A

LN10 LN31

4C

G3B

LN11 LN32

4D

G4A

LN12A LN33

4E

G4B

LN12B LN34

4F

G5

LN12C LN35

4G

G6

LN12D LN36

4H

G7

LN13 LN37

E4I

G8

LN14 LN38

E4J

G9

LN15 LN39

E4K

10

LN16 LN40

E5A

G11

LN17 LN41

E5B

12DSF

LN18 CREDIT

E5C

20SF

LN19 REFND

SCF1D

SCODE

LN19A OWED

F2

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. I consent that my SSN may be given to the LA Office of Student Financial Assistance in order to properly identify any START Savings Program Account Holder. If married filing joint, both SSN's may be submitted.

Date Taxpayer

Date Spouse

Date

Paid preparer

SSN

Telephone

6988

2008 Resident Schedules

Name(s) as shown on Form IT-540 If used, must be submitted.

Print your Social Security Number here.

6C. Dependents

First Name	Last Name	Social Security No.	Relationship	Birthdate (mm/dd/yyyy)

ADJUSTMENTS TO INCOME – SCHEDULE E

1	Federal adjusted gross income	1.	
2	Interest income & dividends from other states and their political subdivisions	2.	
2A	Recapture of Start Contributions	2A.	
3	Total	3.	

Exempt Income Description	Code	Amount
4A		4A.
4B		4B.
4C		4C.
4D		4D.
4E		4E.
4F		4F.
4G		4G.
4H		4H.
4I	Exempt income before applicable federal tax	4I.
4J	Federal tax applicable to exempt income	4J.
4K	Exempt income	4K.
5A	LA adj. gross income before IRC 280(C) wage expense adj.	5A.
5B	IRC 280(C) wage expense adjustment	5B.
5C	Louisiana adjusted gross income	5C.

REFUNDABLE TAX CREDITS – SCHEDULE F

1	Credit for Amounts Paid by Certain Military Servicemembers for obtaining LA Hunting and Fishing Licenses		
1A	Yourself <input type="checkbox"/> Date of Birth (MM/DD/YYYY) _____	Driver's License number _____ or State ID _____	State of Issue _____
1B	Spouse <input type="checkbox"/> Date of Birth (MM/DD/YYYY) _____	Driver's License number _____ or State ID _____	State of Issue _____
1C	Dependents: List dependent name(s).		
	Dependent name _____	Date of Birth (MM/DD/YYYY) _____	
	Dependent name _____	Date of Birth (MM/DD/YYYY) _____	
	Dependent name _____	Date of Birth (MM/DD/YYYY) _____	
	Dependent name _____	Date of Birth (MM/DD/YYYY) _____	
1D	Print the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals _____		

ADDITIONAL REFUNDABLE CREDITS

Credit Description	Code	Amount
2		2.
3		3.
4		4.
5		5.
6		6.
7	Total Refundable Tax Credit	7.



2008 Resident Schedules

Name(s) as shown on Form IT-540 If used, must be submitted.

Print your Social Security Number here.

MODIFIED FEDERAL INCOME TAX INFORMATION – SCHEDULE H

- 1 Amount of your federal income tax liability found on Federal Form 1040, Line 56. 1. _____
- 2 Print the amount of federal disaster credits allowed by IRS 2. _____
- 3 Add Lines 1 and 2. 3. _____

NONREFUNDABLE TAX CREDITS – SCHEDULE G

- 1 Credit for tax liabilities paid to other states 1. _____

2. Credit for certain disabilities

	Deaf	Loss of Limb	Mentally Incapacitated	Blind
2A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2C Dependent*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*2C List Dependent name(s) here _____

- 2D Print the total number of qualifying individuals. 2D. _____
- 2E Multiply Line 2D by \$100 and print the result. 2E. _____

3 Credit for contributions to educational institutions

- 3A Print the value of computer or other technological equipment donated. 3A. _____
- 3B Multiply Line 3A by 40%. 3B. _____

4 Credit for certain federal tax credits

- 4A Total federal credit 4A. _____
- 4B Multiply Line 4A by 10% . This credit is limited to \$25. 4B. _____

ADDITIONAL NONREFUNDABLE TAX CREDITS – SCHEDULE G

	Credit Description	Code	Amount
5	_____	_____	5. _____
6	_____	_____	6. _____
7	_____	_____	7. _____
8	_____	_____	8. _____
9	_____	_____	9. _____
10	_____	_____	10. _____
11	Total Nonrefundable Tax Credits	_____	11. _____

EXEMPT CODES FOR SCHEDULE E

Description	Code	Description	Code
Interest and Dividends on US Govt. Obligations	01E	Taxable Amount of Social Security	07E
LA State Employees' Retirement Benefits	02E	Native American Income	08E
Taxpayer Date Retired: _____ Spouse Date Retired: _____		Start Savings Program Contribution	09E
LA State Teachers' Retirement Benefits	03E	Military Pay Exclusion	10E
Taxpayer Date Retired: _____ Spouse Date Retired: _____		Road Home	11E
Federal Retirement Benefits	04E	Teacher Deduction	12E
Taxpayer Date Retired: _____ Spouse Date Retired: _____		Recreation Volunteer	13E
Other Retirement Benefits	05E	Volunteer Firefighter	14E
Provide Name or Statute: _____		Voluntary Retrofit Residential Structure	16E
Taxpayer Date Retired: _____ Spouse Date Retired: _____		Other (Identify: _____)	49E
Annual Retirement Income Exemp. for Taxpayers 65 or over.	06E		
Provide name of pension or annuity: _____			



CREDIT CODES

DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule F – Credit Codes

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F
Ad Valorem Offshore Vessels	52F
Sound Recording Investment	53F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé.	57F
Milk Producers	58F
Technology Commercialization	59F

Schedule F – Credit Codes

Description	Code
Historic Residential.	60F
Angel Investor	61F
Musical and Theatrical Productions	62F
Wind and Solar Energy Systems	64F
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Other Refundable Credit	80F

Schedule G – Credit Codes

Description	Code
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Qualified Playgrounds	150
Debt Issuance	155
Donations of Materials, Equipment, Advisors, Instructors	175
Other.	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Vehicle Alternative Fuel	206
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
Dedicated Research	220
New Jobs Credit	224

Schedule G – Credit Codes

Description	Code
Refunds by Utilities.	226
Eligible Re-entrants	228
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Development	234
Apprenticeship	236
Motion Picture Investment	251
Research and Development.	252
Historic Structures	253
Digital Interactive Media	254
Motion Picture Employment of Resident	256
Capital Company	257
LCDFI	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Other.	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other.	399



ATTACH TO RETURN IF COMPLETED.

2008 Louisiana Refundable Child Care Credit Worksheet

Your name	Social Security Number
-----------	------------------------

Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form.

1. **Care Provider Information Schedule** – Complete columns A through D for each person or organization that provided care to your child. You may use Federal Form W-10 (supplied by your provider) to obtain the information. Should your care provider not supply a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of “Due Diligence” as the IRS requires should you not have all of the care provider information. Please see IRS 2008 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

Care Provider Information Schedule

A	B	C	D
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)
			.00
			.00
			.00
			.00
			.00

2. For each child under the age of 13, print their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2008 in column G. Please see Item 4, page 32 for information on Qualified Expenses.

E	F	G
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2008 for the person listed in column (E)
		.00
		.00
		.00
		.00
		.00

3	Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Print this amount here and on Form IT-540, Line 19A.	3		.00																												
4	Print your earned income. See Item 4 of the instructions on page 32.	4		.00																												
5	If married filing jointly, print your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, print the amount from Line 4.	5		.00																												
6	Print the smallest of Lines 3, 4, or 5. Print this amount on Form IT-540, Line 19B.	6		.00																												
7	Print your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.	7		.00																												
8	Print on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table><tr><td>If Line 7 is:</td><td>over</td><td>but not over</td><td>decimal amount</td></tr><tr><td></td><td>\$0</td><td>\$15,000</td><td>.35</td></tr><tr><td></td><td>\$15,000</td><td>\$17,000</td><td>.34</td></tr><tr><td></td><td>\$17,000</td><td>\$19,000</td><td>.33</td></tr><tr><td></td><td>\$19,000</td><td>\$21,000</td><td>.32</td></tr><tr><td></td><td>\$21,000</td><td>\$23,000</td><td>.31</td></tr><tr><td></td><td>\$23,000</td><td>\$25,000</td><td>.30</td></tr></table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X . _____	
If Line 7 is:	over	but not over	decimal amount																													
	\$0	\$15,000	.35																													
	\$15,000	\$17,000	.34																													
	\$17,000	\$19,000	.33																													
	\$19,000	\$21,000	.32																													
	\$21,000	\$23,000	.31																													
	\$23,000	\$25,000	.30																													
9	Multiply Line 6 by the decimal amount on Line 8 and print the result.	9		.00																												
10	Multiply Line 9 by 50% (.50) and print this amount on Line 11.	10	X .50																													
11	Print this amount on Form IT-540, Line 19.	11		.00																												





2008 Louisiana Refundable School Readiness Credit Worksheet

Louisiana Revised Statute 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under Louisiana Revised Statute 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under the age of six (6)** who attended a child care facility that is participating in the Quality Star Rating program administered by the Louisiana Department of Social Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date.

Do not complete this worksheet if you did not claim a Louisiana refundable child care credit on Form IT 540, Line 19.

1. Print the amount of 2008 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 31, Line 11 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2008, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

A	Quality Rating	B	Percentages for Star Rating
	Five Star		200% (2.0)
	Four Star		150% (1.5)
	Three Star		100% (1.0)
	Two Star		50% (.50)
	One Star		0% (.00)

2. Print the number of your qualified dependents **under the age of six (6)** who attended a:
- Five(5) Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
- Four(4) Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
- Three (3) Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
- Two (2) Star Facility _____ and multiply the number by .50 (iv) _____ . _____
3. Add lines (i) through (iv) and print the result. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and print the result here and on Form IT-540, Line 20. 4 _____ . **00**

On Form IT-540, Line 20 print in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated Quality Star rated facility.



**2008 Louisiana Earned Income Credit (LA EIC) Worksheet**

Louisiana Revised Statute 47:297.8 allows a refundable tax credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, who have a valid social security number, who have a qualifying child, or who are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

Do not complete if you did not claim a Federal Earned Income Credit (EIC)

- 1 Federal Earned Income Credit – Print the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 40a, OR Federal Form 1040, Line 64a. Leave blank if you did not claim a Federal Earned Income Credit (EIC) 1 _____ .00
- 2 Multiply Line 1 above by 3.5% (.035), round to the nearest dollar, and print the result on Line 3. 2 **X .035**
- 3 Print this amount on Form IT-540, Line 21. 3 _____ .00

2008 Louisiana Property Insurance Credit Worksheet

Louisiana Revised Statute 47:297.7 allows a refundable tax credit of 7% (.07) of the property insurance premiums for individuals who paid an insurance premium for a homeowner's insurance policy, a condominium owner's insurance policy, or a tenant homeowner's policy for their primary residence less the amount of the Louisiana Citizens Property Insurance assessment. The credit is calculated by subtracting the amount of the Louisiana Citizens Property Insurance assessment, which is also a refundable credit under La. R.S. 47:6025, from the amount of your property insurance premiums and multiplying the result by 7% (.07).

Do not complete if you did not pay an insurance premium for a homeowner's policy, a condominium owner's policy, or a tenant homeowner's policy for your primary residence for 2008. You must attach a copy of the declaration page of your insurance policy in order to claim these credits.

- 1 Louisiana Property Insurance Premium – Print the amount of your premium for your homeowner's policy, your condominium owner's policy, or your tenant homeowner's policy that you paid for your primary residence for 2008. 1 _____ .00
- 2 Louisiana Citizens Property Insurance Assessment – Print the amount of your Louisiana Citizens Property Insurance Assessment that appeared on your homeowner's or property's insurance declaration page on Line 2 of this worksheet. If you did not claim this credit by filing Form R-540INS, you are entitled to the credit as long as you paid the Louisiana Citizens Property Insurance Assessment on your homeowner's policy or on your business property. Print the amount of your Louisiana Citizens Property Insurance Assessment on Form IT-540, Line 22. 2 _____ .00
- 3 Subtract Line 2 from Line 1 and print the result. 3 _____ .00
- 4 Multiply Line 3 by 7% (.07), round to the nearest dollar, and print the result on Line 5. 4 **x.07**
- 5 Print this amount on Form IT-540, Line 23. 5 _____ .00

